

3405, 3406, 3510, 4405, 4414, 4462, 4484, 4980, 4999, 5067, 5148, 5560, 5881, 7851 of this title; title 42 sections 401, 408, 1307, 1395i; title 48 section 1421i.

## CHAPTER 61—INFORMATION AND RETURNS

Subchapter	Sec. <sup>1</sup>
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### Subchapter A—Returns and Records

Part	
I.	Records, statements, and special returns.
II.	Tax returns or statements.
III.	Information returns.
IV.	Signing and verifying of returns and other documents.
V.	Time for filing returns and other documents.
VI.	Extension of time for filing returns.
VII.	Place for filing returns or other documents.
VIII.	Designation of income tax payments to Presidential Election Campaign Fund.

#### AMENDMENTS

1966—Pub. L. 89-809, title III, §302(b), Nov. 13, 1966, 80 Stat. 1588, added item VIII.

#### SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 6103, 6651 of this title.

### PART I—RECORDS, STATEMENTS, AND SPECIAL RETURNS

Sec.	
6001.	Notice or regulations requiring records, statements, and special returns.

#### § 6001. Notice or regulations requiring records, statements, and special returns

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

(Aug. 16, 1954, ch. 736, 68A Stat. 731; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 6, 1978, Pub. L. 95-600, title V, §501(a), 92 Stat. 2878; Sept. 3, 1982, Pub. L. 97-248, title III, §314(d), 96 Stat. 605.)

#### AMENDMENTS

1982—Pub. L. 97-248 inserted “, records necessary to comply with section 6053(c),” after “charge receipts”.

1978—Pub. L. 95-600 inserted provision at end relating to only records which an employer shall be required to keep in connection with charged tips.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to calendar years beginning after Dec. 31, 1982, see section 314(e) of

Pub. L. 97-248, set out as a note under section 6053 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Section 501(c) of Pub. L. 95-600 provided that: “The amendments made by this section [amending this section and section 6041 of this title] shall apply to payments made after December 31, 1978.”

#### CROSS REFERENCES

Methods of accounting for taxable income, see section 446 et seq. of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 874, 911, 922, 4403, 6033 of this title.

### PART II—TAX RETURNS OR STATEMENTS

Subpart	
A.	General requirement.
B.	Income tax returns.
C.	Estate and gift tax returns.
D.	Miscellaneous provisions.

#### SUBPART A—GENERAL REQUIREMENT

Sec.	
6011.	General requirement of return, statement, or list.

#### § 6011. General requirement of return, statement, or list

##### (a) General rule

When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

##### (b) Identification of taxpayer

The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

##### (c) Returns, etc., of DISCS and former DISCS and FSC's and former FSC's

###### (1) Records and information

A DISC or former DISC or a FSC or former FSC shall for the taxable year—

- (A) furnish such information to persons who were shareholders at any time during such taxable year, and to the Secretary, and
- (B) keep such records, as may be required by regulations prescribed by the Secretary.

###### (2) Returns

A DISC shall file for the taxable year such returns as may be prescribed by the Secretary by forms or regulations.

##### (d) Authority to require information concerning section 912 allowances

The Secretary may by regulations require any individual who receives allowances which are excluded from gross income under section 912 for any taxable year to include on his return of the taxes imposed by subtitle A for such taxable